

1999

ARKANSAS SHORT FORM - AR1000S

INDIVIDUAL INCOME TAX RETURN AND INSTRUCTIONS

A Message to Arkansas Taxpayers

Several Arkansas Income Tax law changes were made in 1999 which reduce taxes and simplify the way this year's tax is computed. Changes include:

- 30% of the gain from the sale of long-term capital assets are now excluded from gross income. The remaining 70% is taxed as regular income.
- ROTH and Educational Individual Retirement Account's are allowed under Arkansas law.
- The \$6,000 exemption for benefits from an employer-sponsored retirement plan has been extended to include certain distributions from Individual Retirement Accounts for tax years beginning on or after January 1, 2000.
- The threshold for filing a declaration of estimated tax increased from \$250 to \$1000.

We encourage you to file your 1999 tax return using one of the electronic filing methods. Last year 218,000 Arkansas taxpayers enjoyed the speed and convenience of filing electronically using the Joint Federal and State Electronic Filing program, Online Internet filing, and Telefile. This year Direct Deposit of refunds will be allowed for taxpayers who fileelectronically. Electronic filing eliminates most human errors, and allows processing in less than two weeks. Electronic filing also provides the taxpayer an acknowledgement that the return is filed.

Please consider using the helpful hints below when filing your tax return to speed up your refund and return processing.

- Use the 1999 income tax forms provided in this booklet.
- Use the peel-off label only if the information on it is correct.
- Attach all W-2 forms and required state and federal forms or schedules.
- Make sure to sign and date your return before mailing.
- When filing on the same return, both husband and wife must sign.
- File electronically, or mail your return early to ensure a quicker refund.

For your convenience, we are assisting the Secretary of State's office by including the Arkansas Voter Registration Application in this booklet. This form can be used for new voter registrations or to update current registration information. If needed, complete and send it to the Secretary of State's office. Do not mail to the Revenue Division or enclose with your tax return.

We appreciate your suggestions and constructive criticism. We want to provide you the best service possible. Please mail your suggestions to: Manager, Individual Income Tax Section. P.O. Box 3628, Little Rock, Arkansas 72203-3628. Thank you.

Sincerely,



Important addresses:

Internet: www.state.ar.us/dfa/taxes

E-mail: individual.income@rev.state.ar.us

Timothy J. Leathers
Commissioner of Revenue



Governor Mike Huckabee

130-02-01
P. O. BOX 1000
STATE OF ARKANSAS
STATE INCOME TAX
LITTLE ROCK, AR 72203-1000

BULK RATE
U.S. POSTAGE
PAID
STATE OF ARKANSAS

The State of Arkansas' automated telephone information system allows taxpayers to listen to recorded information about general filing information. It is recommended that you have your tax information on hand as well as a pencil to write down important information. The different services and telephone numbers are listed below:

Automated Refund Inquiry

(501) 682-0200 or 1-800-438-1992 (In Arkansas Only)

This service allows taxpayers with a touch-tone telephone to check the current status of their refund. The system will ask for certain information from your tax return so be sure to have a copy of the return with you when you call. If you electronically filed your return, your refund will be processed within two (2) weeks. The average time to process a paper return refund is approximately 6 to 8 weeks. This time can vary based on how early you filed your tax return or if you made any mistakes preparing the return. This service is available 24 hours a day, 7 days a week. This information is updated weekly.

Individual Income Tax Information Hot-Line

(501)682-1100 or 1-800- 882-9275 (In Arkansas Only).

This system is designed to allow taxpayers to access general information about filing 24 hours a day. Personal assistance will be available during our normal business hours (Monday through Friday 8:00 a.m. to 4:30 p.m.). The areas that can be reached by this system are as follows:

Taxpayer Assistance Branch	Forms Group	Withholding Branch
Refund Group	Amended Group	Delinquent Income Tax Group
Audit and Examination Branch	Estimated Branch	

Other Useful Telephone Numbers

Hearing Impaired Access for Information, Assistance and Forms(501) 682-4795

This number can only be reached by the use of a Text Telephone Device.

Tele-Tax

(501) 682-0200 or 1-800-438-1992 (In Arkansas)

In addition to the Tax Information Hot-Line, where you can access recorded general filing information, the State of Arkansas has a Tele-Tax information service where you can access more specific information. The list of subjects below are areas which taxpayers usually request additional information or explanation. If you have a touch-tone telephone, you will be able to enter the three-digit code to access additional information. This service is available 24 hours a day, 7 days a week.

TELE-TAX INFORMATION

Using a touch-tone telephone dial: (501) 682-0200 or 1-800-438-1992 (In Arkansas only); when prompted, enter the subject number.

FILING REQUIREMENTS

100	Who Must File?
101	Which Form - AR1000, AR1000NR, AR1000S?
102	When, where, and how to file
103	Which filing status?
104	Dependents
106	Amended returns

INCOME DEFINITIONS

200	Wages, salaries and tips
201	Interest received
202	Dividends received
301	Nontaxable income

TAX COMPUTATION

600	How to choose the right tax table
601	Standard deduction
603	Tax credits, general
604	Child care credit
608	Working Taxpayer credit

GENERAL INFORMATION

700	Substitute tax forms
701	Refunds - how long to wait
702	How to request copies of tax returns
703	Extensions of time to file
704	Penalty for underpayment
705	W-2 forms - what to do if not received

NOTICES AND ERRORS

800	Taxpayer Bill of Rights
801	Billing procedures
802	Penalty and interest charges
803	Collections procedures

APPLY REGISTER TO VOTE

In an effort to help distribute the voter registration form to the public, the Secretary of State's office has asked the Revenue Division to add the Arkansas Voter Registration Application form to its Income Tax booklet. The form is located on the next page.

ARKANSAS VOTER REGISTRATION APPLICATION

Check all that apply:

- ☐ This is a new registration.
☐ This is a name change.
☐ This is an address change.
☐ This is a party change.

Office Use Only

1	Mr. Mrs. Miss Ms.	Last Name	Jr. Sr.	First Name	Middle Name
			II. III. IV.		
2	Address Where You Live (See Section "C" Below) (P.O. Box or Rural addresses must draw map.)		Apt. #	City	County
					State ZIP Code
3	Address Where You Receive Mail		Apt. #	City	County
					State ZIP Code
4	Date of Birth ____/____/____	5	Home & Work Phone Numbers (Optional)		6
			(H) (W)	Driver's License / State ID (Optional) DL# ID#	
7	SS# or Last 4 Digits of SS# (Optional & Confidential)		8	Party Affiliation (Optional)	The information I have provided is true to the best of my knowledge. If I have provided false information, I may be subject to a fine of up to \$10,000 and/or imprisonment of up to 10 years under state and federal laws.
9	I Swear / Affirm That: • I am a U.S. citizen and an Arkansas Resident. • I am or will become age 18 before the next election. • I am not presently adjudged mentally incompetent by a court of competent jurisdiction. • I have not been convicted of a felony without my sentence having been discharged or pardoned. • I do not claim the right to vote in another county or state.			SIGN HERE	
10	If the applicant is unable to sign his/her name, the name, address and phone of the person providing assistance:				Date:
					____/____/____ Month Day Year

Please complete the sections below if:

- You were previously registered in another county or state, or
- You wish to change the name or address on your current registration.

Agency Code (For Official Use Only)

A	Mr. Mrs. Miss Ms.	Previous Last Name	Jr. Sr.	First Name	Middle Name
			II. III. IV.		

Date of Birth ____/____/____

B	Previous House Number and Street Name	Apt. #	City	County	State	ZIP Code

If you live in a rural area but do not have a house or street number, or if you have no address, please show on the map where you live.

NORTH ▲

- C**
- Write in the names of the crossroads (or streets) nearest where you live.
 - Draw an "X" to show where you live.
 - Use a dot to show any schools, churches, stores or other landmarks near where you live and write the name of the landmark.

Example

	Route #2	• Grocery Store
		Woodchuck Road
• Public School		
		X

FORM AR1000S

There are three returns for individuals. Form AR1000NR is for use by nonresident and part year residents. Form AR1000 and Form AR1000S are for use by full-year residents. All full year residents may use Form AR1000, but you will probably save time if you are able to use Form AR1000S instead. However, some people must use Form AR1000 as explained below.

IF YOU ARE:

- Single
- Married
- Head of Household
- Married filing separately on same return
- Qualifying Widow(er) with dependent child

YOU MAY USE FORM AR1000S IF:

- You are a full year Arkansas resident, and
- Your income is only from wages, salaries, tips, interest, dividends, and miscellaneous income (see Line 10 instructions for examples of miscellaneous income), and
- You do not itemize your deductions, and
- Your only credits are:
 - a) Personal tax credits
 - b) Working Taxpayer Credit
 - c) The credit for child and dependent care expense or Early Childhood Program.

YOU MUST USE FORM AR1000 IF:

- You file as Married filing separately on different returns.
- You had income other than wages, salaries, tips, interest, dividends, and miscellaneous income, such as pension or annuity income, gain from the sale of your home or other property, barter income, alimony income, or self employment income (including farm income).
- You claim a \$6000 exemption for military compensation pay.
- You claim a \$6000 exemption for employer sponsored pension and/or US Armed Services retirement.
- You are a minister claiming a housing allowance.
- You file Federal Schedules C or CE-Z, D, E, or F.
- You file Federal Form 2555, Foreign Earned Income.
- You must pay tax on an individual retirement arrangement (IRA) and file Federal Form 5329, Return for IRA and qualified retirement plan taxes.
- You claim adjustments to gross income for payments to a Keogh Plan, forfeited interest penalty for premature withdrawal, alimony paid, border city exemption, moving expense or payments to an individual retirement account.
- You have capital gain income for 1999.
- You itemize your deductions.
- You file Form AR1000TD, Tax on Lump Sum Distributions.
- You claim credits against your tax for the:
 - a) Other states tax credit, or
 - b) Business and incentive tax credit.
- You made estimate payments.
- You file Form AR2210, Underpayment of Estimated Tax by Individuals.
- You want to apply any part of your 1999 refund to your estimated taxes for 2000.

ARKANSAS TAX CHANGES FOR 1999

NOTE: THE FOLLOWING IS A BRIEF DESCRIPTION OF EACH ACT AND IS NOT INTENDED TO REPLACE A CAREFUL READING OF THE ACT IN ITS ENTIRETY.

Computation of Net Capital Gains and Losses (Act 1005 of 1999)

This act excludes from income 30% of the net capital gains with the remaining 70% being treated as "regular" income. The special 6% tax rate is repealed. Effective date 1-1-99

Minimum Gross Income Levels required for filing Tax Returns (Act 1131 of 1999)

This act revises the minimum gross income levels at which various taxpayers are required to file Arkansas Income Tax Returns. The minimum levels are \$3,999 if married filing separate, \$7,800 if single and under age 65, \$9,300 if single and 65 or older, \$12,100 if head of household and under 65 years of age, \$13,000 if head of household and 65 or older, \$15,500 if filing married jointly and both spouses are under 65 years of age, \$15,600 if married filing jointly and one spouse is 65 or older, \$16,200 if married filing jointly and both are 65 or older, \$15,500 if a qualifying widow(er) with a dependent child and under 65 years of age, \$16,000 if a qualifying widower with a dependent child and 65 or older. Effective date 1-1-99

Roth and Educational IRA's (Acts 144 & 513 of 1999)

Roth IRA's: Contributions to a Roth IRA are not excluded from tax but distributions and accumulated earnings are exempt from income tax if the funds are held for at least five years and distributions are made after age 59 1/2. Taxpayers that elected to pay the tax on the Roth conversion in the payment plan under Regulation 1998-2 are subject to having future refunds apply to the balance to satisfy the tax obligation.

Educational IRA's: Joint filers with AGI less than \$150,000 may contribute up to \$500 yearly to an account for the benefit of a minor. Contributions are not deductible but the distribution of earnings is not taxed if used for the minor's post-secondary education. Effective date 1-1-99

Income Tax Technical Corrections (Act 1126 of 1999)

This act amends various state income tax provisions to adopt recent changes to the Internal Revenue Code (IRC) and other changes.

1. Permits filing extensions for taxpayers in areas declared a disaster by the President or Governor.
2. Provides tax relief for innocent spouse.
3. Increases threshold for imposition of underestimated penalty from \$250 to \$1,000.
4. Increases threshold for declaration of estimated tax from \$250 to \$1,000.
5. Adopts amendments to IRC § 121 concerning the sale of home.
6. Adopts amendments to IRC § 170 concerning charitable contributions.
7. Adopts IRC § 1045 concerning excluding gain from certain stock in small business.
8. Adopts IRC §§1258 & 1259 concerning gain on stock sales.
9. Adopts amendments to IRC §§ 162 & 274 concerning business expenses.
10. Adopts IRC §198 concerning environmental remediation expense deduction.
11. Adopts IRC § 221 concerning interest deduction for education loan.
12. Adopts amendments to IRC §§ 1211-1257 concerning capital gains definitions.
13. Adopts increased federal estate and gift tax unified credit limitations.

The effective date is for tax years beginning on or after January 1, 1999.

Amendment to the Arkansas Tax Procedure Act (Act 1277 of 1999)

This act amends the Arkansas tax procedure act to simplify the procedure required to seek judicial review of a decision of the Director to deny a taxpayer's claim for refund. It clarifies that the Director shall release tax records upon receipt of a subpoena from an authorized person. It also extends the statute of limitations for an income tax assessment up to six years for a taxpayer who underreports their net income by 25% or more. Effective date 1-1-99

Arkansas Political Contributions Act Amended (Act 1446 of 1999)

This act permits taxpayers to make political contributions up to May 15 and still claim the credit of \$50.00 per taxpayer on the earlier year's return. Effective date 1-1-99

Phenylketonuria (PKU) Tax Credit Act (Act 1113 of 1999)

This act allows a tax credit up to \$2,400 per year for a taxpayer and/or taxpayer's dependent diagnosed with PKU, a disorder that requires special food. The credit is based on food purchases. Unused credit may be carried forward for 2 years. Effective 1-1-99.

Arkansas Employment Security Law Amended (Act 1116 of 1999)

This act adds ESD to the list of agencies able to claim refunds as set-off debts.

Arkansas Economic Development Act (Act 575 of 1999)

Adds new businesses eligible for benefits, including computer businesses, motion picture companies, electronic manufacturers, office sector businesses, corporate headquarters. Provides that average hourly wage includes 25% of employee's annual bonus and adjusts employer's income tax credit limitation based on the comparison of the employer's average wage to the county or state average wage. Effective date 3-15-99

Income Tax Credit for Companies that offer Reimbursement Programs for Employees (Act 1036 of 1999)

Allows an income tax credit equal to 30% of tuition, books, and fees reimbursed to full time employees enrolled in undergraduate or post-graduate education from accredited institutions located in Arkansas. Credit cannot exceed 25% of business' income tax liability. Effective for courses taken after July 30, 1999.

Arkansas Public Roads Improvements Credit Act (Act 1347 of 1999)

This act authorizes an income tax credit for tax years 1999 and later for 33 1/3% of the taxpayer's contributions to the Public Roads Incentive Fund. This fund is administered by the Arkansas Department of Economic Development. The credit maybe taken against up to 50% of the taxpayers income tax liability and unused credit may be carried forward for three years. Effective date 4-12-99

The Family Savings Initiative Act (Act 1217 of 1999)

Under this act, the Department of Human Services will provide grants to approved non-profit organizations to establish savings accounts for individuals with income of 185% or less of federal poverty guidelines. DHS will match those funds added to the account by the individuals. An income tax credit is available to those who make contributions to the non-profit organization equal to 50% of the contribution, with a maximum of \$25,000. The total annual credit that may be claimed by every contributor during a year is \$100,000. Unused credits may be carried forward for three years. Effective date 7-1-99

The Arkansas Emerging Energy Technology Development Act (Act 976 of 1999)

This act establishes an income tax credit up to 50% of the amount spent during the taxable year to purchase or construct a facility which designs, develops or produces photovoltaic devices, electric vehicle equipment or fuel cells. The credit may be used against all income tax liability for the year and unused credits can be carried forward for six years. A credit cannot be used for any facility or equipment which was in use on or before January 1, 2000. The taxpayer must be approved by the Arkansas Department of Economic Development. No minimum investment is required and the taxpayer is not required to hire a minimum number of employees. Effective date 1-1-00

SPECIAL INFORMATION FOR 1999

NONRESIDENTS AND PART YEAR RESIDENTS FILING ON FORM AR1000NR MUST ATTACH A COPY OF THEIR COMPLETE FEDERAL RETURN. IF A COPY OF THE COMPLETE FEDERAL RETURN IS NOT ATTACHED, YOUR ARKANSAS RETURN CANNOT BE PROCESSED AND WILL BE RETURNED TO YOU.

REGULATION 1998-2

TAXPAYERS WHO CONVERTED FROM A TRADITIONAL IRA TO A ROTH IRA DURING 1998 AND WHO ELECTED TO PAY THE TAX DUE THROUGH A PAYMENT PLAN UNDER REGULATION 1998-2 ARE SUBJECT TO HAVING THEIR 1999 REFUND APPLY TO SATISFY THE ROTH CONVERSION TAX OBLIGATION. ARKANSAS CODE ANNOTATED §26-36-303(5) REQUIRES THE DEPARTMENT TO RETAIN ANY OVERPAYMENTS TO SATISFY A BALANCE OF TAX DUE.

EXTENSION TO FILE

An automatic extension of time for filing your Federal Income Tax Return may be used when you file your Arkansas Return. If you have filed Federal Form 4868, it is no longer necessary to attach that form to the return. When the return is complete and ready to file, simply check the box on the face of the Arkansas Return and mail the return prior to the final date stated on the Federal Extension. **Do not mail in an incomplete AR1000 to claim the extension to file.** For additional extensions of time, you must still attach an approved copy of the additional Federal Extension Form 2688.

SET OFF REFUNDS

If you owe a debt to one of the agencies listed below or if you have filed jointly with a spouse or former spouse who does, all or part of your refund may be withheld to satisfy the debt. Agencies that may claim your refund are:

Dept. of Finance & Administration
State of Arkansas Supported Colleges,
Universities, & Technical Institutes
Internal Revenue Service
Arkansas Circuit, Chancery
and Juvenile Courts

Dept. of Human Services
Dept. of Higher Education
UAMS and Affiliated Clinics
Child Support

Employment Security Division

If your refund is withheld, you will receive a letter stating which agency claimed your refund and the appropriate telephone number. You must contact the agency claiming the refund to resolve any questions or differences. Income Tax personnel will be unable to assist you regarding these matters.

Notice to married Taxpayers

If only one of the married taxpayers owes the debt, the taxpayer who is not liable can avoid having his/her refund applied to the debt if both taxpayers file status 5, married filing separately on different returns. (See Instructions for filing Status 5).

CHECK OFF PROGRAM

ARKANSAS DISASTER RELIEF PROGRAM

Act 1181 of 1997 allows taxpayers to make a direct contribution to the Arkansas Disaster Relief Program. Donations to this program will be used by the Office of Emergency Services. If you desire to make a contribution to the Arkansas Disaster Relief Fund and do not expect a refund, fill in the appropriate blank on the contribution coupon, detach and mail the coupon along with your personal check to the address found on the coupon. The amount donated will be tax deductible on your 2000 State Tax Return as a charitable contribution.

U. S. OLYMPIC COMMITTEE PROGRAM CONTRIBUTION

Act 471 of 1993 allows taxpayers to make a direct contribution to the U.S. Olympic Committee Program. If you desire to make a contribution to the U.S. Olympic Fund and do not expect a refund, complete the contribution coupon, detach and mail the coupon along with your personal check to the address found on the coupon. The amount donated will be tax deductible on your 2000 State Tax Return as a charitable contribution.

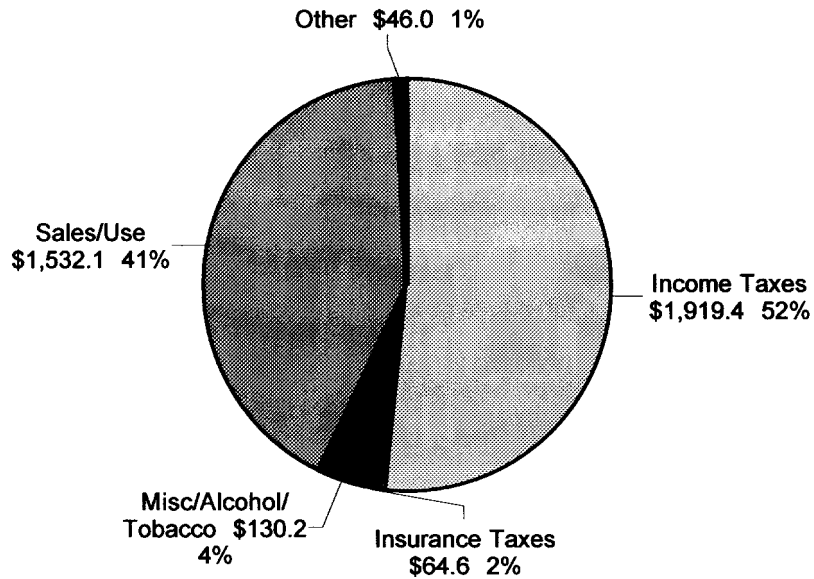
CONTRIBUTION COUPON		Amount of Donation
ARKANSAS DISASTER RELIEF PROGRAM	● CLS 1162	\$ _____
U.S. OLYMPIC COMMITTEE PROGRAM	● CLS 1145	\$ _____
TOTAL		\$ _____
Name _____		SSN _____
Address _____		
City _____	State _____	ZIP _____
Mail to: Arkansas Individual Income Tax - Accounting Unit, P.O. Box 3628, Little Rock, AR 72203-3628		

FOR TAXPAYER INFORMATION

Individual and Corporation Income Taxes Are The Largest Source of State General Revenues.

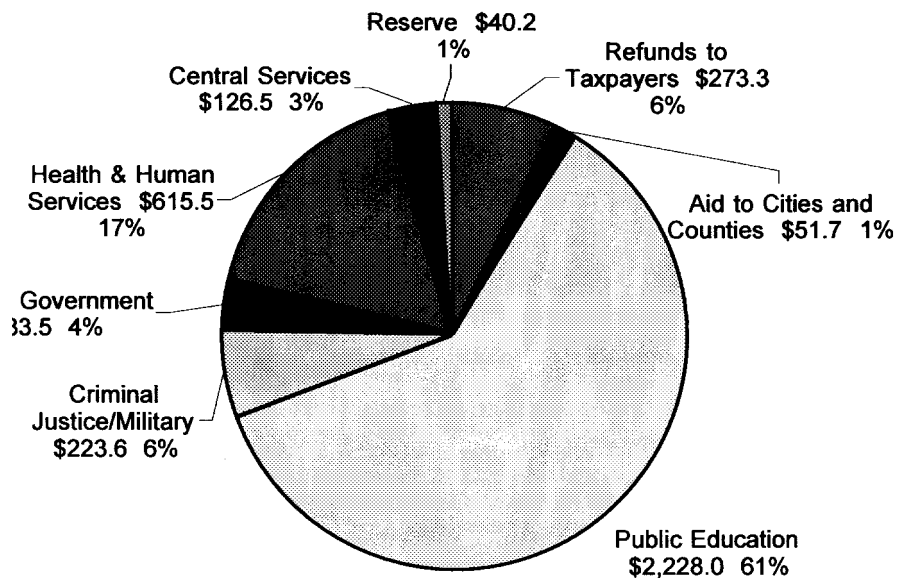
\$3,692.3 MILLION GENERAL REVENUE TAX

Where It Comes From



\$3,692.3 MILLION GENERAL REVENUE TAX

Where It Is Spent



ELECTRONIC FILING

Last year over 218,000 taxpayers used an electronic filing option to file their Arkansas Individual Income Tax return. Electronic filing allows you to file your Arkansas tax return through a tax professional or by telephone.

FEDERAL/STATE ELECTRONIC FILING

The State of Arkansas participates in the Federal/State Electronic Filing Program for Individual Income Tax. The benefits of Electronic Filing are:

- *Simultaneous Federal/State filing* Both your Federal and State of Arkansas income tax returns are filed electronically in one transmission.
- *Processing* If you file a complete and accurate return, your refund will be issued within ten (10) days after acknowledgment. Taxpayers with Tax Due returns will be sent billings on unpaid balances on May 15th.
- *Accuracy* Computer programs catch 98% of tax return errors before your return is received and accepted.
- *Acknowledgment* The State of Arkansas notifies your transmitter within two(2) days that your return has been received and accepted.

The program is limited to full year residents filing a 1999 Arkansas Individual Income Tax Return. However, filers that claim business and incentive tax credits are not eligible to file electronically. Electronic filing is available whether you prepare your own return or use a preparer. In addition to tax preparers, other firms are approved to offer electronic filing services. Please check with your tax preparer or electronic filing service to see if they are participating in the Federal/State program.

TELEFILE

If you receive an Arkansas Telefile tax package you may be able to file your form AR1000 over the telephone. Your filing status must be single and you must meet all the other requirements shown in the Telefile tax package. The benefits of Telefile are:

- *Convenient* Telefile is available 24 hours a day (January 15 - May 15).
- *Easy* Telefile adds up your W-2 forms and calculates the amount of your refund or tax due during the call.
- *Free* A toll free call from a touch-tone telephone.

ON-LINE FILING

Last year, for the first time, Arkansans were able to file their tax returns by computer. Over 6,000 taxpayers took advantage of this service. The same advantages are obtained through on-line filing as are through Federal/State Electronic Filing but it does not require a preparer. To take advantage of this, just access our webpage and for a nominal fee your federal and state returns are prepared and filed electronically for you.

INSTRUCTIONS

THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND DO NOT STATE THE COMPLETE LAW.

A. WHO MUST FILE A TAX RETURN

1. IF YOU LIVED IN ARKANSAS IN 1999 AND IF ANY OF THESE STATEMENTS DESCRIBE YOU:
 - (a) SINGLE (under 65) and your gross income is \$7,800.00 or more in 1999.
 - (b) SINGLE (65 or older) and your gross income is \$9,300.00 or more.
 - (c) HEAD OF HOUSEHOLD (under 65) and your gross income is \$12,100.00 or more.
 - (d) HEAD OF HOUSEHOLD (65 and older) and your gross income is \$13,000.00 or more.
 - (e) MARRIED FILING JOINT (both under 65) and your gross income is \$15,500.00 or more.
 - (f) MARRIED FILING JOINT (one 65 and older) and your gross income is \$15,600.00 or more.
 - (g) MARRIED FILING JOINT (both 65 and older) and your gross income is \$16,200.00 or more.
 - (h) QUALIFYING WIDOW(ER) (under 65) and your gross income is \$15,500.00 or more.
 - (i) QUALIFYING WIDOW(ER) (65 and older) and your gross income is \$16,000.00 or more.
 - (j) MARRIED FILING SEPARATELY (any age) and your gross income is \$3,999.00 or more.
2. The EXECUTOR OR ADMINISTRATOR OF THE ESTATE OF SOMEONE WHO DIED LAST YEAR must file a tax return for the person who died if any of the conditions listed below apply to that person:
 - (a) The person was SINGLE (under 65) and earned a gross income of \$7,800.00 or more between January 1 and the time of death.
 - (b) The person was SINGLE (65 and older) and earned a gross income of \$9,300.00 or more between January 1 and the time of death.
 - (c) The person was MARRIED (both under 65) with a combined gross income of \$15,500.00 or more.
 - (d) The person was MARRIED (one under 65) with a combined gross income of \$15,600.00 or more.
 - (e) The person was MARRIED (both 65 and older) with a combined gross income of \$16,200.00 or more.
3. Even if you do not have to file, you should file to get a refund if Arkansas Income Tax was withheld from any payments to you.

THE ONLY WAY YOU CAN GET YOUR REFUND IS TO FILE AN ARKANSAS TAX RETURN.

B. WHEN TO FILE YOUR TAX RETURN

You can file your calendar year tax return any time after December 31, 1999, but NO LATER THAN MAY 15, 2000, (unless an extension has been granted). PLEASE FILE EARLY. If the State owes you a refund and you wait until APRIL 15 through MAY 15 to file, it will take longer for you to get your refund.

NOTE: The date of the postmark stamped by the U.S. Postal Service is the date you filed your return. Be sure to apply enough postage or your return will not be delivered by the Postal Service. The Income Tax Section does not refuse mail, that is done at the Post Office.

C. WHERE TO FILE

1. If you owe tax to the State, mail your TAX DUE RETURN and check or money order to:

Arkansas State Income Tax
P.O. Box 2144
Little Rock, AR 72203-2144
2. Make your check or money order payable to: Department of Finance and Administration. Write your Social Security Number on the check.
3. If you do not owe tax to the State, mail your NO TAX DUE RETURN to:

Arkansas State Income Tax
P.O. Box 8026
Little Rock, AR 72203-8026
4. If you are expecting a refund, mail your REFUND RETURN to:

Arkansas State Income Tax
P.O. Box 1000
Little Rock, AR 72203-1000

D. FORMS

The Department of Finance and Administration mails a tax booklet to most taxpayers which includes forms and instructions. If you need forms, you may get them at your county revenue office, or write:

State Income Tax Forms
P.O. Box 3628
Little Rock, AR 72203-3628

You may also obtain forms by visiting our website at:

www.state.ar.us/dfa/taxes

If you wish to call for forms, the numbers are: (501) 682-1100 and Text Telephone Device (Hearing-Impaired Access) (501) 682-4795.

E. PENALTIES

1. If you owe any additional tax, you must mail your tax return by May 15, 2000. Any return not postmarked by May 15, 2000, unless you have a valid extension, will be considered delinquent. A penalty of one percent (1%) per month for failure to pay and five percent (5%) per month for failure to file, with a maximum of thirty-five percent (35%), will be assessed on the amount of tax due.
2. In addition to any penalty assessed, a penalty of \$500.00 will be assessed, if any taxpayer files what purports to be a return, but the return does not contain information on which the correctness of the return may be judged, and such conduct is due to a position which is frivolous, or an effort to delay or impede the administration of any State law.
3. If you owe additional tax in excess of \$1,000.00, penalty for failure to make a declaration of Estimated Tax and pay on any quarterly due date the equivalent of ninety percent (90%) of the amount actually due, or an amount equal to or greater than the tax liability of the proceeding income tax year, a penalty of ten percent (10%) will be assessed.

F. DECEASED TAXPAYER'S RETURN

A tax return should be filed for a taxpayer who died during the taxable year the same as if the taxpayer had lived. The word "DECEASED" should appear after his/her name along with the date of death.

G. DEVELOPMENTALLY DISABLED INDIVIDUAL CREDIT

To claim a credit for a developmentally disabled individual you must file a certified AR1000RC5 every five (5) years. If credit was received on a prior year's return, you do not have to file another AR1000RC5. The Income Tax Section will notify you when you need to recertify your child.

If you are claiming the developmentally disabled individual credit you must file using the long form AR1000. You cannot claim the credit using the short form AR1000S.

H. DEFINITIONS

1. DOMICILE

This is the place you intend to have as your permanent home, the place you intend to return to whenever you are away. You can have only one domicile. Your domicile does not change until you move to a new location and definitely intend to make your permanent home there. If you move to a new location but intend to stay there only for a limited time (no matter how long), your domicile does not change. This also applies if you are working in a foreign country.

2. FULL-YEAR RESIDENT

You are a FULL-YEAR RESIDENT if you lived in Arkansas all of tax year 1999, or if you have maintained a domicile or Home of Record in Arkansas during the tax year.

3. DEPENDENTS

You may claim as a dependent any person who received over half of his or her support from you, and earned less than \$2,750.00 in gross income, and was your:

Child	Mother-In-Law
Stepchild	Father-In-Law
Mother	Brother-In-Law
Father	Sister-In-Law
Grandparent	Son-In-Law
Brother	Daughter-In-Law
Sister	Or, if related by blood:
Grandchild	Uncle
Stepbrother	Aunt
Stepsister	Nephew
Stepmother	Niece
Stepfather	

The term "dependent" does not apply to anyone who is a citizen or subject of a foreign country UNLESS that person is a resident of the United States or a country that shares a United States border, such as Mexico or Canada. For the death of a dependent during the tax year, refer to Section F for instructions.

If your child/stepchild is under age 19 at the end of the year, the \$2,750 gross income limitation does not apply. Your child may have any amount of income and still be your dependent if the other dependency requirements in paragraph 3 are met.

4. STUDENT

If your child/stepchild is a student, under age 24 at the end of the calendar year, the \$2,750 gross income limitation does not apply. The other requirements in paragraph 3 still must be met.

To qualify as a student, your child must be a full-time student for five (5) months during the calendar year at a qualified school, as defined in current Internal Revenue Service directives.

5. GROSS INCOME

Gross income means any and all income (before deductions) that you receive except the kinds of income specifically described in Section I.

NOTE: *If all or part of your income is described in Section I, the described portion is exempt. You do not pay tax on it. You must read this very carefully. If any part of your income is listed in Section I, you may not use this form, you must file on Form AR1000.*

I. INCOME EXEMPT FROM TAX

1. Money you receive from a life insurance policy because of death of the person who was insured is exempt from tax.

NOTE: *You must include any interest payments made to you from the insurer (the insurer is the insurance company that issued the policy) as taxable income.*

2. Money you receive from LIFE INSURANCE, an ENDOWMENT, or a PRIVATE ANNUITY CONTRACT, for which you paid the premiums, is exempt from tax in some cases.
3. Amounts you receive as child support payments are exempt.
4. You do not pay taxes on a gift, inheritance, bequest or devise. Scholarships, grants and fellowships are exempt from tax. Stipends are taxable in their entirety.

5. Interest you receive from direct United States obligations, its possessions, the District of Columbia, the State of Arkansas, or any political subdivision of the State of Arkansas is exempt from tax. Obligations include bonds and other evidence of debt issued pursuant to a government unit's borrowing power. (Interest due on tax refunds is not exempt income because it does not result from a debt issued by the United States, or the State of Arkansas or any political subdivision of the State of Arkansas.) Interest from government securities paid to individuals through a Mutual Fund is exempt from tax.
6. Social Security benefits, VA Benefits, workers' compensation, unemployment compensation, railroad retirement benefits, and related supplemental benefits are exempt from tax.
7. (a) If you receive U.S. Military Compensation Pay, the first \$6,000.00 of gross income is exempt from tax.
 (b) If you receive Military Disability Income, the first \$6,000 is exempt from tax.

NOTE: *The \$6,000 exemption cannot be claimed on Form AR1000S. To claim this exemption you must use Form AR1000.*

8. If you receive income from an employer sponsored retirement or disability plan, the first \$6,000.00 is exempt from tax. Do not adjust for recovery of cost. The total exemption from all plans cannot exceed \$6,000.00 per taxpayer.

NOTE: *The \$6,000.00 exemption cannot be claimed on Form AR1000S. To claim this exemption you must use AR1000.*

J. IF YOU NEED MORE TIME TO FILE

A taxpayer who requests an automatic extension of time to file his or her Federal income tax return (by filing Federal Form 4868 with the IRS) shall be entitled to receive the same extension on the taxpayer's corresponding Arkansas income tax return. In order to take advantage of the federal automatic extension for state purposes, the taxpayer must check the box on the face of the corresponding Arkansas return indicating that he or she has already filed an automatic federal extension. The Department no longer requires that a copy of Federal Form 4868 be attached to a taxpayer's state return. The automatic extension extends the deadline to file until August 15th (for a calendar year taxpayer). When the return is complete and ready to file, simply check the box on the face of the return. A taxpayer who is granted an additional extension of time to file his or her Federal income tax return beyond the automatic four (4) month extension period shall be entitled to receive the same extension for the taxpayer's corresponding Arkansas return provided they attach a copy of an approved Federal Form 2688 to the return. The additional extension extends the deadline to file until October 15th (for a calendar year taxpayer).

If you do not obtain a Federal Extension, you must file Arkansas Form AR1055 before the filing due date of May 15th. Send your request to:

Manager
 Income Tax Section
 P. O. Box 3628
 Little Rock, AR 72203-3628
 ATTN: Extension

NOTE: *The maximum extension that will be granted on an AR1055 is ninety (90) days -- extending the due date until August 15th.*

Interest computed at ten percent (10%) per annum must be paid from May 16, 2000, to the date a return is filed if an extension is used with a tax due return.

The date of the postmark stamped by the U.S. Postal Service is the date you filed your return or request for extension.

If required, attach your approved extension(s) to the face of your tax return WHEN YOU FILE. IF YOU DO NOT ATTACH YOUR EXTENSION, YOUR RETURN WILL BE DELINQUENT AND PENALTIES WILL BE ASSESSED. Inability to pay is not a valid reason to request an Arkansas Extension.

K. HOW TO COMPLETE YOUR ARKANSAS RETURN

STAPLE all required W-2s to your return. Use only BLUE or BLACK INK, or TYPE.

If you received your income tax return through the mail, and there is a peel-off label, use the label only if it is correct. Be sure that your name, address and Social Security Number are correct. If you are married, check both names and Social Security Numbers for accuracy. Place the label in the identification block of the tax return. If the label is not correct or you do not have a label, enter the name, address, and Social Security Numbers for you and your spouse. Be sure to enter the telephone number for your work and your home.

NOTE: *If you are married filing on the same form, and using different last names, you must separate the last names by use of a slash (/).*

EXAMPLE: John Q. and Mary M.
 Doe/Smith or Mary M. &
 John Q. Smith/Doe

Be sure that the placement of the last name matches placement of the first name. You must be legally married to file in this manner.

FILING STATUS

DETERMINING YOUR FILING STATUS

LINE 1, Filing Status 1

Check this box if you are SINGLE or UNMARRIED and DO NOT qualify as Head of Household. (Read the section for "Line 3" to determine if you qualify for Head of Household.) Check the boxes on LINE 7A that describe you.

LINE 2, Filing Status 2

Check this box if you are MARRIED and are filing jointly. If you are filing a joint return, you must add both spouses' incomes together. Enter the total amount in "Column A" on Line 8 through Line 11 under "Your Income." Check the boxes on Line 7A that describe you.

LINE 3, Filing Status 3

To claim yourself as the Head of Household you must have been unmarried or legally separated on December 31, 1999 and meet either 1 or 2 on the next page. The term "Unmarried" includes certain married persons who live apart, as discussed on the next page.

1. You paid over half the cost of keeping up a home for the entire year, that was the main home of your parent whom you can claim as a dependent. Your parent did not have to live with you in your home, OR
2. You paid over half the cost of keeping a home in which you lived and in which one of the following also lived for more than six (6) months of the year (temporary absences, such as vacation or school, are counted as time lived in the home):
 - a. Your unmarried child, grandchild, great-grandchild, etc., adopted child, or stepchild. This child does not have to be your dependent, but your foster child must be your dependent.
 - b. Your married child, grandchild, etc., adopted child or stepchild. This child must be your dependent.
 - c. Any other relative whom you can claim as a dependent.

Check the box on Line 3 and check the two (2) or more boxes on Line 7A that describe you.

MARRIED PERSONS WHO LIVE APART

Even if you were not divorced or legally separated in 1999, you may be considered unmarried and file as Head of Household. See Internal Revenue Service instructions for Head of Household to determine if you qualify.

MARRIED COUPLES READING THIS MAY SAVE MONEY.

If you and your spouse have separate incomes, you will probably want to figure your tax separately. Couples OFTEN SAVE MONEY by figuring their tax this way. Explained below is the method to figure your taxes separately using Form AR1000S.

List your income separately under Column A (Your Income). List spouse's income separately under Column B (Spouse Income). Figure your tax separately and then add your taxes together. See the instructions for Filing Status 4, Line 4 below. Your net result will be either a COMBINED REFUND or a COMBINED TAX DUE.

LINE 4, Filing Status 4

Check this box if you are Married and filing SEPARATELY ON THE SAME TAX RETURN. This is a method of tax computation which may reduce the tax liability if both spouses have income. The net result will be either a combined refund or a combined tax due.

LINE 5, Filing Status 5

You cannot use the AR1000S form for this filing status (Married filing separately on different returns). Use Form AR1000/AR1000NR for this filing status.

LINE 6, Filing Status 6

Check this box if you are a QUALIFYING WIDOW(ER). Check the box or boxes that describe you on Line 7A.

To claim yourself as a QUALIFYING WIDOW(ER), you are eligible if your spouse died in 1997 or 1998, and you have not remarried and meet the following tests:

1. You were entitled to file a MARRIED FILING JOINT or MARRIED FILING SEPARATELY ON THE SAME RETURN, with your spouse for the year your spouse died. (It does not matter whether you actually filed a joint return). (See Instructions for Line 5.)
2. You did not remarry before the end of the tax year.
3. You have a child, stepchild, adopted child or a foster child who qualified as your dependent for the year.
4. You paid more than half the cost of keeping up your home, which is the main home of that child for the entire year except for temporary absences.

PERSONAL TAX CREDITS

LINE 7A. You can claim additional Personal Tax Credits if you can answer "Yes" to any of these questions:

- On January 1, 2000, were you age 65 or older?
- On December 31, 1999, were you deaf?
- On December 31, 1999, were you blind?

Any taxpayer sixty-five (65) or older not claiming a retirement income exemption, is eligible for an additional \$20.00 (per taxpayer) tax credit. Check the block marked "65 Special".

Check the box or boxes that apply to you and/or your spouse. You CAN-NOT claim any of these credits for your children or dependents. Blindness is defined as any person who cannot tell light from darkness or whose eyesight in the better eye does not exceed 20/200 with corrective lens, or whose field of vision is limited to an angle of 20 degrees. You can claim the Deaf Credit only if the average loss in speech frequencies (500 to 2000 Hertz) in the better ear is 86 decibels, I.S.O., or worse.

Add the number of boxes you checked on Line 7A. Write the total in the box provided. Multiply the number by \$20.00 and write your final answer in the space provided.

LINE 7B. List the names of your dependent(s) in the spaces provided on this line. The people you can claim as dependents are described in SECTION H, number 3, of these instructions.

Add the number of boxes you checked on Line 7B. Write the total in the box provided. Multiply the number by \$20.00 and write your final answer in the space provided on Line 7B.

LINE 7C. Total the tax credits from Lines 7A and 7B. Enter the total on this line and on Line 16.

INCOME

Please round off all figures to the nearest dollar amounts where zeros are printed on the lines of the AR1000S. For example, if your W-2 Form shows \$10,897.50, round to \$10,898.00. If the amount on the W-2 Form is \$10,897.49, round to \$10,897.00.

LINE 8. Add the wages, salaries, tips, etc. listed on your W-2s. Write the total on this line. Be sure you staple the State copy of each of your W-2s to the front left margin of the return.

LINE 9. Interest and Dividend Income. If you have interest from bank

deposits, notes, mortgages, corporation bonds, savings and loan association deposits, and credit union deposits, enter all interest received or credited to your account during the year on the line provided. If the interest amount is over \$400, fill out the schedule on the back of AR1000S. List the name of the payer and the amount.

If you have dividends and other distributions, enter amounts received as dividends from stocks in any corporation in the space provided. If the dividend amount is over \$400, fill out the schedule on the back of AR1000S. List the name of the payer and the amount.

LINE 10. If you have Miscellaneous Income, enter the amount in the space(s) provided. Attach a statement explaining the source and amount of the income. Examples of income to be reported on this line are: prizes, awards, T.V. and Radio contest winnings (cash or merchandise), and gambling winnings. You must report reimbursement of medical expenses from a previous year, if you itemized deductions and it reduced your tax. Include amounts you recovered on bad debts that you deducted in an earlier year. If the miscellaneous income requires the use of a federal schedule, you must file on Form AR1000.

LINE 11. Add Lines 8 through 10 and enter the totals in the appropriate columns on this line.

TAX COMPUTATION

LINE 12. SELECT THE PROPER TAX TABLE

You will fall into one of the two categories listed below:

- (1) You qualify for the Low Income Table
- (2) You do not qualify for the Low Income Table

YOU QUALIFY FOR THE LOW INCOME TABLE:

If your adjusted gross income from all sources falls within the limits listed below, you qualify for the Low Income Table:

- \$ 0 - \$11,400 - Filing Status 1 - (Single)
- \$ 0 - \$16,200 - Filing Status 2 - (Married Filing Joint) or Filing Status 6 - (Qualifying Widow(er) with dependent child)
- \$ 0 - \$16,200 - Filing Status 3 - (Head of Household)

Taxpayers filing Status 4 MAY NOT use the Low Income Tax Table 1.

Note: If you qualify for the Low Income Tax Table, enter zero (0) in box 12A, then go to line 13.

YOU DO NOT QUALIFY FOR THE LOW INCOME TABLE:

If you do not use the Low Income Tax Table, enter your standard deduction as shown below:

Single - \$2,000 or amount of Total Income on Line 11 if less than \$2,000.

Married Filing Joint - \$4,000 or amount of Total Income on Line 11 if less than \$4,000.

Head of Household - \$2,000 or amount of Total Income on Line 11 if less than \$2,000.

Married Filing Separately on the Same Return - \$2,000 each or amount of Total Income on Line 11 if less than \$2,000.

Qualifying Widow(er) - \$2,000 or amount of Total Income on Line 11 if less than \$2,000.

Note: The \$2,000 Standard Deduction does not apply to taxpayer's dependents.

LINE 13. Subtract Line 12 [either zero (0) or the amount of your standard deduction] from Total Income Line 11 to determine your Taxable Income. Enter on Lines 13A & 13B.

LINE 14. IF YOU QUALIFY FOR THE LOW INCOME TAX TABLE, find the amount of your income on Tax Table 1. Locate the tax on your income under the column that describes your Filing Status. Enter the tax you owe on this line.

IF YOU DO NOT QUALIFY FOR THE LOW INCOME TAX TABLE, find the amount of your taxable income on Regular Table 2. Locate the tax amount and enter on Line 14A if Filing Status is 1, 2, 3, or 6. Use Lines 14A and 14B if Filing Status 4, Married Filing Separately on the same return.

NOTE: If you use this form, you cannot file married filing separately on different returns.

LINE 15. Add Lines 14A and 14B together. Enter the total in the space provided.

TAX CREDITS

LINE 16. Enter the total personal tax credits from Line 7C in the space provided.

LINE 17. Working Taxpayer Credit. See General Instructions on form AR1328. Enter Working Taxpayer Credit from Line 8, AR1328.

TAXPAYERS WHO DO NOT QUALIFY TO USE THE WORKING TAXPAYER CREDIT:

Taxpayers who use the Low Income Table. The Working Taxpayer Credit is already calculated in the Low Income Tax Table so those taxpayers using this table need not calculate the credit.

LINE 18. Child Care Credit allowed on the Arkansas Return is computed by taking TWENTY PERCENT (20%) of the amount taken on your Federal Return. A copy of the "Credit for Child and Dependent Care Expenses" Federal Form 2441 or a copy of your 1040A must be attached to your Arkansas Return. If this credit is for approved early childhood credit, see instructions for Line 22.

LINE 19. Add Lines 16, 17, and 18. Enter the amount in the space provided.

LINE 20. Subtract Line 19 from Line 15. This is your net tax. If Line 19 is greater than Line 15 enter zero (0).

PAYMENTS

LINE 21. Arkansas State Income Tax withheld is listed on your W-2(s). You have already paid this amount of tax during the year. Write the total in the space provided. Securely attach State copy(s) of your W-2(s).

IF YOU AND YOUR SPOUSE ARE FILING ON THE SAME RETURN, add the Arkansas State Income Tax withheld on both your W-2s. Enter combined total in the space provided. Securely attach State copy(s) of your W-2s.

WHAT TO DO IF YOU DO NOT HAVE A W-2(s)

If you did not receive (or lost) your W-2(s) and if Arkansas tax was withheld from your income, ask your employer(s) for copies of your W-2(s). If you have made a reasonable effort to get your W-2(s) and you still do not have one, complete a Federal Form 4852. On the Federal Form 4852, write the amount of State Income Tax withheld. Attach it securely to your State Return. You will also need to attach a copy of your payroll stub or other documentation to support your figures.

CAUTION: You WILL NOT receive credit for tax withheld or receive a tax refund, unless you attach the CORRECT AND LEGIBLE W-2(s) or explanations to your tax return.

DO NOT include FICA, Federal Income Tax, or tax paid to another state in the amount you write on Line 21.

DO NOT try to correct a W-2 yourself. Your employer must issue you a corrected W-2. If ARKANSAS State tax was withheld in error, your employer must refund it to you.

LINE 22. Enter approved early childhood credit equal to twenty percent (20%) of the Federal Child Care Credit to individuals with a dependent child which is placed in an approved Child Care Facility so that the parent or guardian may seek gainful employment. An approved child care facility is a facility approved by the Arkansas Department of Education as having an appropriate Early Childhood Program as defined by Arkansas law. Enter certification number on this line where indicated and attach Federal Form 2441 or 1040A, [twenty percent (20%) of Federal Credit allowed] and Certification Form AR1000EC.

LINE 23. Add Lines 21 and 22. Enter the amount in the space provided.

FIGURE YOUR TAX DUE OR TAX REFUND

LINE 24. If Line 23 is greater than Line 20 of the AR1000S you overpaid your tax. Write the difference on this line. This is your overpayment. If you want a refund only, skip Lines 25 and 26 and enter the amount of refund on Line 27.

LINE 25. If you wish to contribute a portion or all of your overpayment to the Arkansas Disaster Relief Program, enter the amount of the donation on this line.

LINE 26. If you wish to contribute a portion or all of your overpayment to the U. S. Olympic Fund, enter the amount of the donation on this line.

PLEASE NOTE THAT THE AMOUNT(S) ENTERED ON LINES 25 and 26, WILL BE DEDUCTED FROM THE AMOUNT OF OVERPAYMENT LISTED ON LINE 24. Your net refund (if any) after this contribution will be mailed

to you. The amount(s) contributed to these funds may be deducted as a charitable contribution if you itemize your deductions for tax year 2000.

LINE 27. Subtract Lines 25 and 26 from Line 24 and enter on this line. This is the amount to be refunded to you. If your refund is less than \$1.00, you must write a letter requesting the refund.

SET OFF REFUNDS

If you, your spouse or a former spouse owes a debt to the Department of Finance and Administration, State supported colleges, universities, and technical institutes, Child Support, the Department of Human Services, the Department of Higher Education, the Employment Security Department, Arkansas Circuit, Juvenile and Chancery courts, or the Internal Revenue Service, and you have filed an Arkansas State Income Tax return with them, your refund is subject to being withheld in order to satisfy the debt and may have all or part of your Income Tax Refund withheld.

If your refund has been applied to a debt with one of these agencies, you will receive a letter advising which agency has claimed all or part of your refund. If the debt has already been satisfied, it is the agency's responsibility to refund any Set Off amount paid to the agency in error. Contact the agency at the telephone number furnished to you on your "Adjustment Letter" to resolve any questions or differences.

NOTICE TO MARRIED TAXPAYERS

If only one of the married taxpayers owes the debt, the taxpayer who is not liable can avoid having his/her refund applied to the debt if both taxpayers file Status 5, married filing separately on different returns.

LINE 28. If not enough tax was withheld, the amount on Line 20 will be larger than the amount on Line 23. Subtract Line 23 from Line 20 and enter the result on this line. This is the amount you owe. If Line 28 is less than \$1.00, you do not have to pay it.

Attach a check or money order to your return. Make your check payable to: Department of Finance and Administration. Write your Social Security Number, daytime phone number, and "1999 Form AR1000S" on your check or money order.

NOTE: Do not send currency or coin by mail. Postage stamps are not accepted.

There is a penalty for not paying enough tax during the year. You may have to pay a penalty if:

- ☐ The amount you owe (Line 28) is \$1,000, or more, and
- ☐ The amount of Arkansas income tax withheld (Line 21) is less than ninety percent (90%) of the amount of your tax (Line 20).

You may choose to have our office figure the penalty for you. If you owe a penalty, we will send you a bill. However, if you want to figure the penalty yourself, you must use Form AR1000 and Form AR2210 to do so. The penalty may be waived under certain conditions. See Form AR2210 instructions for details.

DO NOT FORGET TO SIGN YOUR NAME AND WRITE THE DATE

Your tax return will not be legal and can not be processed unless you SIGN IT. Write in the DATE. If you and your spouse are filing a joint tax return or filing separately on the same tax return, both of you must sign it. If someone prepares your return, that person must complete the Preparer Information section on the bottom of the form.

IN CASE THE IRS AUDITS YOU

If the Internal Revenue Service examines your return for any tax year and changes your net taxable income, you must, within thirty (30) days from the receipt of the notice and demand for payment by the Internal Revenue Service, report to the Arkansas Department of Finance and Administration on an amended Arkansas income tax return the corrected federal tax, taxable income, or taxable estate for the taxable period covered by the change.

File an amended return for the year(s) involved. The tax due or refund due must be shown on Form AR1000A. Attach a copy of the Federal Changes to your amended return.

If you fail to notify this Department in thirty (30) days and do not file the required amended return, the Statute of Limitations will remain open for eight (8) years on the year(s) in question. Additional interest will be added on any tax you owe the State of Arkansas.

IF YOU HAVE QUESTIONS ABOUT YOUR TAX RETURN OR REFUND

If you have any questions when you fill out your Individual Income Tax Return, please let us know. Here are some addresses and phone numbers you can use:

TAX OR REFUND INFORMATION

IF YOU LIVE IN PULASKI COUNTY

Phone (501) 682-0200 or come by our office:

7th and Wolfe
Little Rock, Arkansas
Joel Y. Ledbetter Building
Room 224

IF YOU LIVE OUTSIDE PULASKI COUNTY

Phone (at no cost to you)
1-800-438-1992

The Income Tax Section does not accept collect calls.

Correspondence about your AR1000 must be addressed to: P.O. Box 3628, Little Rock, AR 72203-3628. Include your Social Security Number when making any inquiry about your return.

This service is available 24 hours a day, 7 days a week.

INDIVIDUAL INCOME TAX INFORMATION HOT-LINE

(501) 682-1100 or 1-800-882-9275 (In Arkansas Only)

This system is designed to allow taxpayers to access general information about filing 24 hours a day. Personal assistance will be available during our normal business hours (Monday through Friday - 8:00 am to 4:30 PM). The areas that can be reached by this system are as follows:

Taxpayer Assistance Branch	Forms Group
Refund Group	Amended Group
Audit & Examination Branch	Estimated Branch
Withholding Branch	Delinquent Income Tax Group
Hearing Impaired Access for Information, Assistance and Forms	(501) 682-4795

This number can only be reached by use of a Text Telephone Device.

OTHER USEFUL TELEPHONE NUMBERS

Corporate Income Tax Information	(501) 682-4775
Estate Tax Information	(501) 682-7235
Franchise Tax Information, Corporate	(501) 682-3464
Internal Revenue Service	
Assistance	1-800-829-1040
Forms	1-800-829-3676
Property Tax Refund Information	(501) 682-7265
	1-800-482-1167
Sales & Use Tax Information.....	(501) 682-7104